



KANSAS

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DEPARTMENT OF ADMINISTRATION
DIVISION OF ACCOUNTS AND REPORTS

Township Budget 2007 Forms and Instructions

All townships must use the **Township Budget 2007 Forms**. If the total budgeted expenditures are less than \$200, no budget is necessary. If expenditures are between \$200 and \$500 a budget must be prepared, but only the Notice of Budget Hearing needs to be published; the Budget Summary does not have to be published.

We encourage preparing the budget on computer because it increases efficiency. We provide Excel budget templates that are available on internet website <http://da.state.ks.us/ar/muniserv/>, at all training sessions, or call Mark Handshy at 785-296-4799.

If you want to submit your budget on the Excel spreadsheet, contact the County Clerk for specific procedures; the counties have various c The only levy limits that apply are those that are set by resolution. If you have such a resolution, include a copy with the budget and footnote the Certificate page.

This budget determines your tax levies and provides financial information to the public. It is used extensively by the Legislature, state agencies, and federal agencies to determine local tax effort and expenditure categories. All instructions, forms, and checklists should be studied carefully. If you have suggestions concerning the design of the budget forms, please contact our office.

If you want to submit your budget on the Excel spreadsheet, contact the County Clerk for specific procedures; the counties have various computer systems so they will have to provide instructions. At a minimum, you will have to submit (1) two copies of the printed Certificate form, signed by the Governing Body members, (2) two copies of the newspaper publication of the Notice of Hearing, (3) signed resolution to exceed the computed limit (if applicable), and (4) e-mail the file to the county clerk and Accounts and Reports (A & R) website.

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- * These forms plus a fund sheet for each fund must be included in the certified budget.

Calendar

This budget must be prepared so that it can be filed with the County Clerk by August 25. The following calendar shows the last date the various steps must be completed to meet this deadline:

August 5	Publish Notice of Hearing (all budgets with expenditures exceeding \$200)
August 15	Hold Budget Hearing
August 25	Certify Budget to County Clerk

There must be at least ten days between the publication and the hearing and ten days between the hearing and certifying the budget to the County Clerk. If publication is made at least ten days prior to a regular meeting date, the budget hearing can be part of a regular meeting.

General Instructions

Prior to preparing the budget obtain the following information:

County Treasurer's estimates of revenue
County Treasurer's annual report of distributions
County Clerk's budget information
Township Annual Report

Alternate forms and computer printouts are acceptable. However, they must follow the same format as these to comply with statutory requirements. All forms must be on 8.5" x 11" paper.

Use rounded dollars on all forms in all columns. Thus, individual amounts may need to be adjusted a few dollars to add to the correct totals.

Computation to Determine Limit for 2007 Budget

The Computation to Determine Limit for 2007 Budget shows the maximum levy that can be made without adopting an ordinance or resolution to exceed the limit. All statutory fund levy limits are suspended. K.S.A. 79-2925b requires a resolution be passed if the tax levy in the 2007 budget exceeds the tax levy in the 2006 budget with certain adjustments.

- Step 1. Enter Total Tax Levy Amount in 2006 Budget. The Certificate of the current budget year shows this amount.
- Step 2. Enter Debt Service Levy in 2006 Budget. Debt service payments include bond and interest, temporary note, and no-fund warrant levy amounts from the current budget year. This adjustment is allowed as long as debt service payments are budgeted in a fund with a tax levy.
- Step 3. Calculate and enter Tax Levy Excluding Debt Service. This is the amount on line 1 less the amount on line 2.
- Step 4. Enter New Improvements on line 4. The value of new improvements is on the County Clerk's Budget Information.

- Step 5. Calculate and enter Increase in Personal Property for 2006. On line 5a enter the 2006 personal property valuation from the County Clerk's Budget Information. On line 5b enter the 2005 personal property valuation from the County Clerk's Budget Information. Calculate the increase in personal property by subtracting 5b from 5a. Use this value only if there is an increase.
- Step 6. Enter Valuation of Property that has Changed in Use during 2006 from the County Clerk's Budget Information. This should include only real estate valuation.
- Step 7. Calculate and enter Total Valuation Adjustment. This is the sum of the values on lines 4, 5c, and 6.
- Step 8. Enter Total Estimated Valuation July 1, 2006. The County Clerk's Budget Information includes the total.
- Step 9. Calculate and enter Total Valuation less Valuation Adjustment. Subtract the value on line 8 less the value on line 7, if the result is negative enter zero.
- Step 10. Calculate and enter Factor for Increase. This is the value on line 7 divided by the value on line 9.
- Step 11. Calculate and enter Amount of Increase. This is the value on line 3 multiplied times the value on line 10.
- Step 12. Calculate and enter Maximum Tax Levy without Ordinance or Resolution. This is the sum of the values on line 3 and line 12.
- Step 13. Enter the debt service levy for this 2007 budget after the budget has been completed.
- Step 14. Calculate the Maximum Tax Levy, including debt service, without ordinance or resolution. This is the maximum amount that can be levied unless the governing body adopts a resolution.

Allocation of Motor (MVT), Recreational (RVT) & 16/20M Vehicle Taxes

This form is used to allocate the MVT, RVT, and 16/20M vehicle taxes to the funds with a tax levy as required by the law. These three taxes must be allocated to each fund with a tax levy in proportion to the tax levies in the current year budget. See K.S.A. 79-5110. These allocations are used on the Fund Pages for each fund with a tax levy. All three sources must be allocated on the basis of the ratio that the individual tax levy amount bears to the total tax levy amount in the current year budget.

- Step 1. Enter in 2006 Funds with a levy and Actual Amount of 2005 Levy columns, the names of the funds and the amounts of the tax levy for each of the funds with a tax levy in the current year budget. This information can be taken from Certificate of the current year budget.

Note: The County Clerk's actual tax levy amount may be slightly different but there should be no material differences unless the County Clerk notified you of changes last fall.

- Step 2. Calculate and enter Total for the Actual Amount of 2005 Levy column. Verify that the amount agrees with the current year budget total for all tax levies.
- Step 3. Enter the revenue estimates from the County Treasurer's Budget Information for the motor, recreational and 16/20M vehicle taxes on the Total line of the respective columns.
- Step 4. Calculate and enter the factors on the lines provided at the bottom of the form. The factors are calculated by dividing each estimate by the total tax levies for all funds.
- Step 5. Calculate and enter the allocations on the appropriate lines. The fund allocation for the budget year is calculated by multiplying the factor by the fund's Actual Amount of 2005 Tax Levy.
- Step 6. Verify that the fund allocations equal the total amount entered on Total line. Rounding may result in a small difference that must be adjusted.

Statement of Indebtedness

The Statement of Indebtedness is used to record all existing indebtedness of the taxing subdivision and any anticipated issues with payments due in the budget year. There are three possible types of debt: general obligation bonds, revenue bonds, and other. The "other" category includes no-fund warrants, temporary notes, and other debt.

General obligation principal and interest can be paid from a bond and interest tax levy or any other source. Revenue bond principal and interest can only be paid from the revenue source cited in the revenue bond ordinance. Other debt issues have to be analyzed individually to determine which fund should be used.

- Step 1. Enter under Type of Debt column the proper heading: general obligation, revenue bonds and other. Enter the title of each issue under the heading. Use Statement of Indebtedness in the current year budget for existing issues followed by any new or proposed issues.
- Step 2. Enter Issue Date, Interest Rate %, and Amount Issued from Statement of Indebtedness in the current year budget or the bond records for new issues. Use an estimate for proposed issues.
- Step 3. Enter Amount Outstanding 1/1/2006. The amortization schedule (payment schedule) will show this information. Proposed issues will show a zero.
- Step 4. Enter Date Due - Interest and Principal. Copy from Statement of Indebtedness in the current year budget for issues outstanding as the beginning of the year, the bond records for new issues, and estimate amounts for proposed issues. Usually interest is paid twice a year and principal once a year. Show the month and day the principal and interest are scheduled.
- Step 5. Enter Amount Due 2006. The current year amounts can be copied from current year budget Statement of Indebtedness or the bond records. Proposed issues will not have payments in the current year.

- Step 6. Enter Amount Due 2007. The amortization schedule will show the amounts for issues outstanding at the beginning of the year. For proposed issues the amount due will be an estimate. To ensure adequate funds are available to make any required payments, do not underestimate possible payment requirements.
- Step 7. Calculate and enter total by type of debt and total for all debt for the following columns: Amount Outstanding 1/1/2006, Amount Due 2006, and Amount Due 2007.

Statement of Conditional Lease-Purchase and Certificate of Participation

The Statement of Conditional Lease-Purchase and Certificate of Participation is used to record lease-purchase transactions under K.S.A. 10-1116b. Lease-purchase transactions are installment purchases with ownership transferring to the taxing subdivision at the completion of the agreement. Transactions where there is no intent to purchase should not be shown.

All required information is from Statement of Conditional Lease-Purchase and Certificate of Participation in the current year budget or from the lease purchase contract(s).

- Step 1. Enter the description of the purchase in Item Purchased column. List the description in general terms such as copier, computer, etc.
- Step 2. Enter Contract Date. Show the date the contract was executed.
- Step 3. Enter Term of Contract (Months). Show the length of the contract stated in months.
- Step 4. Enter Interest Rate %. Show the effective interest rate.
- Step 5. Enter in Total Amount Financed (Beginning Principal). Show the total amount of the lease purchase.
- Step 6. Enter in the Principal Balance On 1/1/2006. Show the amount outstanding as of January 1 of the current year. The amortization schedule shows principal balance.
- Step 7. Enter the Payments Due 2006 and Payments Due 2007. This is the sum of the monthly, quarterly, or semi-annual payments.
- Step 8. Calculate and enter totals for the following columns: Principal Balance on 1/1/2006, Payments Due 2006, and Payments Due 2007

Individual Fund Pages

The fund page serves as a financial statement for each fund, showing all receipts and expenditures as well as the beginning and ending balances. A fund is an independent fiscal and accounting entity under governmental accounting principles. Prepare a separate fund page for each fund maintained in the accounting records. The fund pages discussed in this chapter are for funds that have a tax levy.

The fund pages have three years in parallel columns: Prior Year Actual, Current Year Estimate and Proposed Budget Year. Preparing the first draft for all fund pages is the first step in completing the budget document. The fund pages can be prepared as soon as the prior year accounts are closed. The financial information for the prior year is used to complete column 1 of the fund page for next year's budget. Fund pages should be drafted for each fund by July 1.

Stage 1 - Complete the Prior Year Actual Column for All Fund Pages

The Prior Year Actual column in each fund page is a financial statement for that fund for the year just completed. The following information is needed for that financial statement: 1) Unencumbered Cash Balance January 1; 2) receipts; 3) expenditures; and 4) Unencumbered Cash Balance December 31. Each of these items is discussed below.

Step 1. Fund Name. If the fund has _____ Fund in the heading, enter the name of the fund.

Step 2. Enter Unencumbered Cash Balance January 1. This is the beginning cash balance as shown in the accounting records for the fund less encumbrances and accounts payable outstanding.

Note: Beginning Balance in Prior Year Actual column should agree with Beginning Balance in Current year estimate column on the fund page in the current year budget. If there is a difference, determine why the balance has changed.

Step 3. Enter County Treasurer Balance, Jan 1. This is the amount that was in the account at the county treasurer's office that was not distributed to the township.

Step 4. Enter the receipt categories and amounts. Generally, receipts should be categorized into the same classifications that appear in the budget document that was prepared in the previous year. The township annual report will show the receipt amounts.

Step 5. Calculate and enter Total Receipts. This is the sum of all receipt amounts.

Note: Do not include Unencumbered Cash Balance January 1 or County Treasurer Balance, Jan 1 in Total Receipts.

Step 6. Calculate and enter Resources Available. This is the sum of Total Receipts, Unencumbered Cash Balance January 1, and County Treasurer Balance, Jan 1.

Step 7. Enter the expenditure categories and amounts. The township annual report will show the expenditure amounts.

Note: Outstanding encumbrances should be included in the expenditure amounts.

Step 8. Calculate and enter Total Expenditures. This is the sum of all expenditure amounts.

Step 9. Enter County Treasurer Balance, Dec 31. This is the amount that was in the account at the county treasurer's office that was not distributed to the township.

Step 10. Calculate and enter Unencumbered Cash Balance December 31. This is computed by subtracting Total Expenditures and County Treasurer Balance, Dec 31 from Resources Available. Compare the computed balance to the cash balance in the accounting records to determine that the balance is correct. The balance should equal the cash balance less encumbrances and accounts payable.

Stage 2 - Complete the Current Year Estimate Column for All Fund Pages

The same type of information entered in the Prior Year Actual column for all fund pages must also be entered in the Current Year Estimate column. However, there is a big difference between the information in these columns. The Prior Year Actual column contains *actual* receipts and expenditures for the *prior* year budget while the Current Year Estimate column contains *estimated* receipts and expenditures for the *current* year budget.

Step 1. Enter Unencumbered Cash Balance January 1. This is the beginning cash balance as shown in the accounting records for the fund less encumbrances and accounts payable outstanding.

Note: Copy Unencumbered Cash Balance December 31 from the Prior Year Actual 2005 column.

Step 2. Enter County Treasurer Balance, Jan 1. Copy the amount shown as County Treasurer Balance, Dec 31 in the Prior Year Actual column.

Step 3. Calculate and enter the receipt amounts. Normally, the receipts for the Current Year Estimate column will come directly from the budget prepared the prior year. Use the related fund page from the budget prepared the prior year and copy amounts directly from the Proposed Budget Year column. However, review amounts to determine if the estimate needs to be changed based on actual receipts received in the current year. If a better estimate is available, use it.

Note: Ad Valorem Tax is in the right column at the bottom of the fund page entitled Amount of Ad Valorem Tax in the current year budget. This amount should be shown on the ad valorem tax line on the fund page in the Current Year Estimate column.

Step 3. Calculate and enter Total Receipts. This is the sum of all receipt amounts.

Note: Do not include Unencumbered Cash Balance January 1 or County Treasurer Balance, January 1 in Total Receipts.

Step 4. Calculate and enter Resources Available. This is the sum of Total Receipts, Unencumbered Cash Balance January 1, and County Treasurer Balance, Jan 1.

Step 5. Enter the expenditure amounts. Normally, the expenditures for the Current Year Estimate column will come directly from the budget prepared the prior year. Use the related fund page from the budget prepared the prior year and copy amounts directly from the Proposed Budget Year column. However, you can revise the estimates as long as the total expenditures for the fund do not exceed the amount originally published in the prior year or the resources available, whichever is less. Expenditures may exceed the amount originally published only if the fund's budget is amended.

Step 6. Calculate and enter Total Expenditures. This is the sum of all expenditure amounts.

Step 7. Calculate and enter Unencumbered Cash Balance December 31. This is computed by subtracting Total Expenditures from Resources Available. A negative

Unencumbered Cash Balance December 31 is not allowed; decrease expenditures to eliminate any negative amount.

Stage 3 - Complete the Proposed Budget Year Column for All Fund Pages

The same type of information entered in the first two columns for all fund pages must also be entered in the Proposed Budget Year column. The amounts entered in this column are receipt and expenditure estimates for the *Proposed Budget Year*.

Step 1. Enter Unencumbered Cash Balance January 1. This is the amount calculated for Unencumbered Cash Balance December 31 in the Current Year Estimate column. This is the estimated cash available at the beginning of the budget year.

Step 2. Enter the receipt estimates.

The estimates for MVT, RVT, 16/20M vehicle tax and local ad valorem tax reduction will be included in the County Treasurers Budget Information and will be available about July 1.

The rental vehicle excise tax is, as the name implies, an excise tax on rental vehicles. The Department of Revenue distributes on June 30 and November 30. Use the prior year receipts as a basis to determine the estimate for the proposed year. K.S.A. 79-5117

The other receipts are from local sources. Use the prior year receipts as a basis to determine the estimate for the proposed year.

Step 3. Calculate and enter Total Receipts. This is the sum of all receipt amounts.

Note: Do not include Unencumbered Cash Balance January 1 in Total Receipts.

Step 4. Calculate and enter Resources Available. This is the sum of Total Receipts and Unencumbered Cash Balance January 1.

Step 5. Enter the proposed expenditures. The expenditure estimates should be based on the prior year's actual and current year estimates with adjustments for any known changes. The total of all expenditures should be entered in the line for total expenditures.

Step 6. Calculate and enter Non-appropriated Balance that is allowed by K.S.A. 79-2927. This is a budgeted carryover from the Proposed Budget Year to the following budget year. The limit is 5 percent of the Total Expenditures plus the Non-appropriated Balance. To determine the limit, divide Total Expenditures by .95 and subtract Total Expenditures from the result.

Step 7. Calculate and enter Total Expenditures and Non-Appropriated Balance. This is the sum of Total Expenditures and Non-appropriated Balance.

Step 8. Calculate and enter Tax Required. This is computed by subtracting Resources Available from Total Expenditures and Non-Appropriated Balance.

- Step 9. Calculate and enter the Delinquency Computation if a delinquency rate is used. The delinquency rate is found on the County Clerk's Budget Information.
- Step 10. Compute Amount of 2006 Ad Valorem Tax by adding Tax Required and Delinquency Amount.

Notice of Hearing 2007 Budget

The Notice of Budget Hearing and Budget Summary is published in the newspaper as required by statute. This form must be correct. The Notice of Budget Hearing and Budget Summary must be published at least ten days before the hearing. The expenditures and the amounts of 2006 ad valorem tax for the Proposed Budget Year set the limits. The certified amounts cannot exceed the published amounts in any fund.

- Step 1. Enter in the appropriate blanks at the top of the form, the name of the township; time, date, and location of hearing; and location where the budget will be available prior to the hearing.
- Step 2. List the names of the funds with a tax levy first in Fund column. Follow with the funds with no tax levy.
- Step 3. From the fund pages, enter the following: Total Expenditures for 2005 Prior Year Actual, 2006 Current Year Estimate, 2007 Proposed Budget Year and Amount of 2006 Ad Valorem Tax in the 2007 Proposed Budget column.
- Step 4. Enter Total Tax Levied, Actual Tax Rate*, and Assessed Valuation in the 2005 Prior Year Actual column and Outstanding Indebtedness, January 1, 2004. This information is taken from the current year budget, Budget Summary, 2005 Budget or Estimate column and the County Clerk's Budget information.

Note: All columns move to the left when transferring numbers from one year's budget to the next.

- Step 5. Enter Total Tax Levied, Actual Tax Rate*, and Assessed Valuation in the 2006 Current Year column and Outstanding Indebtedness, January 1, 2005. This information is taken from the current year budget, Budget Summary, 2006 Proposed Budget column and the County Clerk's Budget information.
- Step 6. Enter Assessed Valuation for July 1, 2006. This is on the County Clerk's Budget Information.
- Step 7. Calculate and enter Est Tax Rate* for the 2007 Proposed Budget Year column. This is Amount of 2006 ad valorem tax divided by the Assessed Valuation. Move the decimal three places to the right and enter the rate in Est Tax Rate column. The General fund tax rate in the example is 9,393 divided by 5,178,582 which results in .001814, then move the decimal to get 1.814 mills.

Note: The township general fund levy is assessed on the township and third class city valuation. The road and noxious weed levies must be levied on the township valuation only. The other levies should be verified to determine if they are assessed on the township only or the township and third class city valuations. If funds are

combined, take care that the road and noxious weed functions are not in a fund levied on third class city.

- Step 8. Calculate and enter totals for all columns on the “Totals” line.
- Step 9. Calculate and enter in the transfer amount for Less: Transfers. This is the sum of all transfers between budgeted funds. Transfers to non-budgeted funds, such as the Equipment Reserve Fund, should not be included.
- Step 10. Calculate and enter Net Expenditures. This is Total Expenditures minus Less: Transfers.
- Step 11. Enter the Outstanding Indebtedness, January 1 in the Proposed Budget 2007 column from the Statement of Indebtedness and Statement of Conditional Lease- Purchase and Certificate of Participation Forms.
- Step 12. Verify all amounts on the budget summary are correct. Compare all amounts to the budget summary in the current year budget and verify amounts that are materially different.
- Step 13. Sign the form and arrange for publication if publication is required. For all budgets with total expenditures of \$500 or more, the Notice of Hearing must be published, along with a summary of the proposed budget, at least ten days prior to the date of the hearing. If total expenditures are less than \$500, The Notice of Hearing is all that needs to be published.

Note: The expenditure amount for 2007 and the amount of 2006 ad valorem tax must be correct. If the amount of 2006 ad valorem tax is too low, the only way to increase it is to republish the entire budget and schedule a new hearing. If the expenditure amount for 2007 is too low, a budget amendment can be used to increase it. If either the expenditure amount or the amount of 2006 ad valorem tax is too high, it can be reduced by action of the governing body with no additional publication. If there is a mistake on the 2005 or 2006 columns, totals or the indebtedness, this is only published for information and no corrective action will be necessary.

Certificate

The Certificate is used to certify to the County Clerk that this is the adopted budget. The Certificate must be signed by at least one of the governing body members. The County Clerk will use this page to compute the tax levy rates using the final assessed valuation prior to November 1.

Instructions for Certificate

- Step 1. Enter the name of the township and county on the lines provided.
- Step 2. Enter fund names in Fund column in the same order as the Budget Summary.
- Step 3. Enter K.S.A. Each fund with a tax levy should have an authorizing statute. The statutory reference can be copied from the Certificate in the current year budget or obtained from the authorized fund listing in the budget instructions.
- Step 4. Enter the page number for each page shown. Also enter the page number on each page.
- Step 5. Enter the Total Expenditures and Amount of 2006 Ad Valorem Tax for the Proposed Budget 2007 column for each fund from the related fund page.
- Step 6. Calculate and enter Totals for Expenditures and Amount of 2006 Ad Valorem Tax columns.

Note: The fund expenditure for 2007 and amount of 2006 ad valorem tax amounts on this form can never exceed the amounts published.
- Step 7. Verify that the total levies do not exceed the amount entered on line 14 of the Computation to Determine Limit for 2007 Budget. The governing body must adopt a resolution if the levies exceed this amount. A copy of the resolution must be attached to the budget.
- Step 8. If a resolution was adopted to set a levy limit for any fund, list the resolution in the "List any resolution setting a fund levy limit" section. A copy of the resolution should be attached to the budget.
- Step 9. Enter the preparer's name and employer in the "Assisted by:" section if the budget is prepared by someone who is not an employee or officer of the township.
- Step 10. The governing body should sign the Certificate form after the budget is adopted.

Authorized Township Funds Listing

<u>Fund</u>	<u>K.S.A.</u>
Bond and Interest	10-113
Cemetery	12-1403, 12-1405, 79-1962
Emergency Medical Service	65-6113
Employee Benefits	12-16,102
Employee Benefits-KP & F	74-4967
Employee Benefits-KPERS	74-4920
Employee Benefits-Soc. Sec.	40-2305
Employee Benefits-Unempl. Ins.	44-710e
Employee Ben.-Workers Comp	44-505c
Fire	79-1962, 80-1503, 80-1509, 80-1520, 80-1533, 80-1537, 80-1546, 80-1903, 80-1916, 80-1918a, 80-1921
Fire Protection & Street Lights	19-2717
Flood Control	80-1429
Garbage & Trash	80-2201
General	79-1962
Law Enforcement	19-807d
Liability Expense	75-6110
Library	12-1220, 12-1230
No-Fund Warrants	79-2938, 79-2939
Noxious Weed	2-1318
Out-District Tuition	13-13a26
Park & Cemetery	79-1962, 80-903, 80-907, 80-932, 80-938, 80-939
Prairie Dog (Tax-real prop only)	80-1203
Road	68-518c
Solid Waste Disposal	80-2205
Special Road	80-1413
Township Hall	80-115, 80-1417

Notice To Township Trustees

The annual audit requirements in K.S.A. 75-1122 as amended, exempts townships if a resolution is submitted prior to the end of the fiscal year.

Pertinent parts of this statute are quoted below:

“(d) Each year the township board of any township required to have an annual audit may adopt a resolution requesting the Director of Accounts and Reports to exempt the township from the requirements of this section. The resolution shall be submitted prior to the end of the fiscal year. Upon receipt of the resolution, the Director of Accounts and Reports shall waive the requirements for an audit for such year.”

Final Checklist

Certificate

1. Are all funds shown?
2. Is there an authorizing statute for each tax levy fund?
3. Is there a page number entered in the Page No. column for all funds?

Statement of Indebtedness

1. Is the debt properly classified?
2. Are temporary notes and proposed issues shown on this form?
3. If there is no indebtedness, write NONE, and include this form with your budget or show NONE on the Certificate.

Statement of Conditional Lease, Lease-Purchase and Certificate of Participation

1. Are all lease-purchases shown on this form?
2. If there are no lease-purchases, write NONE, and include this form with your budget or show NONE on the Certificate.

General

1. Is the budget assembled in page order sequence?
2. Do the Total Expenditures and Amount of 2006 Ad Valorem Tax from the individual funds' forms agree with the Budget Summary and Certificate?
3. Does this budget include tax levies for all political or governmental subdivisions for which you are responsible?
4. Is the correct statutory authority shown for each tax-levy fund?
5. Did you check each statute for detailed provisions such as, eligibility, election requirements, protests and tax rates?
6. Are all amounts expressed in rounded dollars?
7. Are all pages of the budget numbered?
8. Are all required resolutions attached?

FOR THE COUNTY CLERK

Date and sign the Attest blank in the lower left-hand corner after the Final Levy Rates have been computed. Enter the Final Levy Rates and Final Assessed Valuation on the Certificate. The copy of the budget sent to the Director of Accounts and Reports must be complete.

You may reduce the Amount of 2006 Ad Valorem Tax to conform to legal limits. You are not authorized, however, to change any balances, revenues or expenditures on the fund pages.